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September 25, 2013

Via ECF and E-mail chambers of rg@njb.uscourts.gov

Honorable Rosemary Gambardella
United States Bankruptcy Court
Martin Luther King, Jr. Federal Building
50 Walnut Street
Newark, NJ 07102

**Re: In re K.O IS O.K., LLC, d/b/a the Farm in Closter
Chapter 12
Case No. 10-25143 (RG)
Sovereign Bank's Motion for Dismissal
Hearing Date: September 30, 2013 at 11:00am**

Dear Judge Gambardella:

Please accept this letter in clarification of a factual mistake recited in my prior correspondence to the Court.

While I had understood from my prior telephone conversation with Andrea Dobin, Esq., the former Chapter 12 Trustee, that the Debtor had made none of the Plan payments required under the confirmed Chapter 12 Plan, such was apparently a misinterpretation on my part. Ms. Dobin has now provided me with a ledger card which confirms that the Debtor made the first four of the anticipated ten Plan payments, defaulting only in connection with the funding required to be tendered in May 2013.

Nevertheless, even the May 2013 payment default renders the conclusion in my prior letter appropriate.

Since the Debtor apparently has no further assets, and no ability to fund any further Plan payments, dismissal of the Debtor's bankruptcy case appears appropriate.

Respectfully submitted,

RABINOWITZ, LUBETKIN & TULLY, L.L.C.

Jay L. Lubetkin

JLL:rg

CC: Anthony Sodono, Esq.
Joseph L. Schwartz, Esq.
United States Trustee's Office
Andrea Dobin, Esq.

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